Payee's Acknowledgment.

I acknowledge receipt of the amount entered in the payment order, namely, Rs.....

Date..... .....

Signature of payee.

Notification dated 24th November 1954.

No, M.C.P.R.—109—54-55. It is hereby notified for the information of the public that the Municipal Council have at their meeting held on 18th September 1954, resolved to substitute the fixing of Rate chargeable for each table of Octroi to be supplied to the public in lieu of the proposed rate of fees in Bye-law No. 4, Octroi Model Bye-laws, notified in this Office Notification No. M.C.P.R. 128—53-54, dated 19th August 1953 and published.

AS ORIGINALLY PUBLISHED.

A table showing the articles on which octroi is leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied at Re. 0-4-0 per copy to any person requiring the same. Such table shall also be affixed in the office at which octroi is levied.

NOW SUBSTITUTED.

A table showing the articles on which octroi is leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied free of charge to any person requiring the same. Such table shall also be affixed in the office at which octroi is levied.

Notification dated 20th November 1954.

No. M.C.P.R. 109—54-55. It is hereby notified for the information of the public that the Municipal Council have at their meeting held on 18th September 1954, resolved to substitute and change the Bye-law No. 6 (2), Octori Bye-law (Octroi licence by Retail Dealer) in lieu of the Item already proposed in Bye-law No. 6 (2) (Octroi Licence by retail dealers) notified in this Office Notification No. M.C.P.R. 128—53-54, dated 19th August 1953, and published.

AS ORIGINALLY PUBLISHED.

That in respect of all octroiable articles in the said premises whether purchased or sold by the licensee the octroi duty shall have been paid and the goods shall have been purchased at the Bonded warehouse or from a duly licensed wholesale dealer.

NOW SUBSTITUTED AND CHANGED.

That in respect of all.....in the said premises whether purchased or sold by the licensee the octroi duty shall have been paid and the ....shall have been purchased at the Bonded warehouse or from a duly licensed wholesale dealer.

Notification dated 26th August 1956.

No M.C.P.R. 97—56-57. It is hereby notified for the information of the inhabitants of Manchenahalli Town including the Bandiramanahalli and Buddivantanahalli Branch Towns, that the Municipal Council have resolved at their Meeting held on 26th August 1956 to introduce the model Octroi Rules framed by the Town Municipal Council, Manchenahalli under Section 46 (1) of the Mysore Town Municipalities Act, 1951.

Objections or suggestions, if any, to the proposed Rules may be preferred in writing to the President, Town Municipal Council, Manchenahalli within one month from the date of this Notification. Objections or suggestions received after the specified period will not be considered.

The draft Rules referred to above are available in the Municipal Office and they can be looked into during working hours on office days.

K. H. VENKATA REDDY,
President.

NOTIFICATION 237.

In exercise of the powers conferred by Section 46 (1) of the Mysore Act No. XXII of 1951, Town Municipal Council, Manchenahally are pleased to make the following Model Rules for the levy and recovery of Octroi under Section 61 (*b*) (iv) of the said Act.

OCTROI RULES.

Octroi shall be levied in respect of animals or goods or both specified in the schedule to these rules at the rates to be specified by the Municipal Council concerned.

2. The octroi shall be paid at the time of import of the animals or the goods to the Octroi Mutsaddi in charge of the Octroi Office. In case of agreement was to the amount of octroi duty payable by the importer of goods imported within the octroi limits the Mutsaddi in-charge of the office shall cause the importer to take the goods before the President or Vice-President or the Executive Officer for the settlement of the duty to be paid.

3. When the goods have been examined at the Octroi Office a pass in duplicate for such of the goods as are liable to the octroi duty shall be furnished to the importer by the Octroi Mutsaddi. On receiving such pass the importer shall forthwith bring the taxable goods to the Central Octroi Office accompanied by a peon: provided that, if the duty to which the goods are liable does not exceed five rupees the Octroi Mutsaddi, may receive such duty and give to the importer a permit showing the nature and quantity of goods and the duty received: provided also that in the case of goods imported by railway, the Inspector or other officer-in-charge of the Octroi post at the Railway Station may, in the same manner, receive duty not exceeding five rupees.

4. When goods accompanied by a pass as aforesaid are bought to the Central office, they may be unloaded and weighed or counted by the officer-in-charge of the Octroi Office. Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Octroi Office. When the duty is paid as above, a permit shall be granted by the officer-in-charge of the Central Octroi Office for the removal of the goods showing the quantity of weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining free export pass subjecting the goods to the escort of an octroi subordinate.

5. With a view to fecilitating the appraisement of the value of goods when the tax is assessed on value, the importer may be called upon to produce the invoice of goods for the inspection of the officer-in-charg of the Central Octroi Office. Whenever the invoice produced by an importer is in a language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the article, for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or declaration produced appears to the officer in-charge of the Central Octroi Office to be false or unduly low, the value of the goods shall be assessed by the officer-in-charge of the Central Octroi Office at current rates and octroi levied accordingly.

Explanation:—When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart-hire. etc. less trade discount shown in the invoice.

6. With the previous approval of the President, in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may, on depositing as security such amount not being less than Rs. 250, as may be fixed by the President, be exempted from producing the goods imported by him, or through his agency for inspection at the Central Octroi Office provided that he makes

arrangements satisfactory to the President for the supply to the Municipal Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which have left his premises without octroi having been paid.

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Every deposit holder under this bye-law shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles.

Deposit room—Central Octroi Office (Bonded Warehouse)

7. The Municipal Council shall provide a Bonded Warehouse in the Central Octroi Office for the custody of goods which may be deposited under Rule 3 of the Octroi Rules.

8. The Bonded warehouse shall be open for the transaction of business from 11 A. M. to 5 P. M. daily except on Sundays and holidays authorised by the President. Arrangements shall, however, be made by the officer-in-charge of the octroi office for dealing with perishable articles such as betel leaves on such days.

9. Any importer depositing goods in the Bonded warehouse shall, unless the officer-in-charge of the Octroi Office has previously by weighing, counting, or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No. II) of the description, weight, quantity and if necessary of, the value of goods.

10. A receipt in the form appended (Schedule No. III) shall be given by the officer-in-charge of the Central Octroi Office for all the goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained.

11. The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise the officer-in-charge of the Central Octroi Office may refuse to deliver the articles.

12. If the depositor does not himself take delivery of the article deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wished it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer-in-charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer-in-charge of the Octroi Office.

13. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer-in-charge of the warehouse or may, on paying full duty thereon, import such goods into the Municipal limits covered by a permit or may export such goods immediately after the receipt into the Octroi Office free covered by an export pass subject to the escort of an Octroi subordinate; provided that new packages covered by such pass shall if possible, before they are taken from the warehouse be stamped by the officer-in-charge, so as to show that they are under deposit.

The export pass shall be in triplicate, the original being retained by the officer-in-charge of the Warehouse, and the duplicate and triplicate delivered to the exporter.

14. No goods shall be allowed to leave the warehouse until storage fee has been paid thereon under the following rules:—

(a) Goods shall be allowed to remain 24 hours free of charge counted from sunrise to sunrise.

(b) After that period single rates as in the following table shall be charged for seven days or portion thereof.

1 anna per packet or bundle per day.

(c) Double these rates shall be charged after seven days, provided that the President, may, in his discretion, allow a reduction in, or exemption from, such double rates.

(d) The date of admission and removal of goods shall reck-on as one day and Sunday and closed holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the Officer-in-charge of the deposit room to examine and pass the goods such delay shall not be reckoned.

15. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

16. When goods stored by the wholesale dealer in the Bonded Warehouse under the above rule are issued on payment of duty, such allowance may be made on the original weight on account of reduction of weight owing to driage or wastage as may from time to time be fixed by the President.

17. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the warehouse. All other goods remaining unclaimed or uncleared for a longer period than three months shall be sold in like manner, provided that, before selling such goods notice of that fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value.

18. When any goods are sold under Rule 17 of the Octroi Rules the sale proceeds shall be credited to the Municipal Funds, in payment, of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed off, the balance shall be credited to the Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

19. The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room keeper or other person authosisedwith the safe custody of the goods.

20. Any person may, with the sanction of the President be permitted to use any place as of Bonded Warehouse on payment of the cost of such establishment and subject to such conditions, as may, in each case, be fixed by the President.

Octroi Schedule of Rates, Section 61, Clause. (iv)

No.	Articles	Maximum Ratees Rs. a. p.			Remarks.
1.	Cocoanut Fresh ...	0	8	4	per hundred.
2.	Cocoanut Dry ...	0	6	0	per maund.
3.	Betel leaves ...	0	0	1	per hundred leaves.
4.	Sugar ...	0	4	0	per maund.
5.	Sheep or Goat ...	0	1	0	per head.
6.	Tobacco (Raw.) ...	0	8	0	per maund including of tobacco dusts and sticks.
7.	Kerosene Oil ...	0	2	0	per tin.
8.	Piece-goods ...	1	9	0	per cent *ad valorem*
9.	Areacanut ...	0	2	0	per bag of five maunds.
10.	Cocoanut Oil, linseed Oil, Honge oil, Castor oil, and all others oils.	0	2	0	per tin and part thereof
11.	Beedies ...	0	2	0	per thousand.
12.	Cigarettes ...	0	4	0	per thousand.
13.	Gunny bag ..	0	0	1	per bag.
14.	Hosiery and other textile (fabrics.)	1	9	0	per cent *ad valorem.*
15.	Coffee and Tea ...	1	9	0	per cent *ad valorem.*
16.	Groundnuts and Groundnut Seeds.	0	1	0	per bag of 100 seers or fraction thereof

No.	Articles	Maximum Rates Rs. a. p.			Remarks
17.	Match boxes	0	1	0	per gross and fraction thereof.
18.	Jaggery	0	1	0	per maund.
19.	Ghee	0	8	0	per maund.
20.	Chunam. (Burnt lime)	0	4	0	per cart-load.
21.	Glassware (glass sheets, plates, cups, tumblers, jars, mirrors, glass chimneys, bulbs, bottles, tubes, and other glass articles.)	2	0	0	per cent *ad valorem.*
22.	Colour and Metal polish	2	0	0	per cent *ad valorem.*
23.	Toilets, snows, hairoils, Vaselines, Brilliantine, and all kinds of pomade and perfumery, etc.	2	0	0	per cent *ad valorem.*
24.	Soaps of all kinds including soap flakes, shaving sticks, liquids, and the like.	2	0	0	per cent *ad valorem.*

21. *Exemptions*:–In the following cases no octroi shall be levied:—

SCHEDULE SHOWING THE EXEMPTION OF OCTROI ARTICLES

Sl. No. *Name.*

1. Mysore Made Kamblies.
2. Gold and Silver when imported in the form of Bullion.
3. Coin.
4. Goods *bona fide* Government property at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government.
5. Goods the property of which is vested in the Municipal Council.
6. Personal luggage of travellers.
7. Articles brought into the town for private use in small quantities.

(i) 6 Fresh cocoanut) (ii) Six (dry) Cocoanuts (iii) 100 Betel leaves. (iv) 2½ seers of oil other than Kerosene Oil (v) 2½ seers sugar. (vi) One seer of Tobacco and (vii) 2 clothes.

22. A receipt in the prescribed form shall be given for payments made.

SCHEDULE No. II.

The Officer-in-charge of the Octroi Office, Town Municipality of

Please receive the undermentioned goods and deposit them in the Koti.

Name of the Depositor ... .

Description of articles deposited ... .

Number of packages ... .

Distinguishing marks (if any) ... .

Weight—Maunds/Seers ... .

Measurement ... .

Quantity ... .

Value ... .

Remarks ... .

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I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of Rules Nos. 10 to 14, 16, 17 and 18 relating to deposit.

Witness :—

Signature.....

Date.....

.....

Signature of Depositor.

Address.....

Date.....

SCHEDULE No. III.

Octroi Office or Bonded Warehouse, ... Town Municipality.

Received for deposit the undermentioned goods from.....

Receipt No. ... .

Consignment Number and Date... .....

Goods despatch Note Number ... .

Name and description of articles ... .

Number of articles ... .

Remarks ... .

Octroi Clerk. *Officer-in-charge of Octroi Office or Bonded Warehouse.*

Notification dated 26th August 1956.

No. M.C.P.R. 97—56-57. It is hereby notified for the information of the inhabitants of the Manchenahalli Town including Bandiramanahalli and Buddivantanahalli Branch Towns, that the Municipal Council, Manchenahalli have resolved at their meeting held on 26th August 1956 to introduce the Model Bye-laws regarding levy of tolls framed under Section 48 (1) (*z*) of the Town Municipalities Act, 1951.

Objections or suggestions, if any, to the proposed Bye-laws may be preferred in writing to the President, Town Municipal Council, Manchenahalli within one month from the date of this Notification. Objections or suggestions received after the specified period will not be considered.

The draft Bye-laws referred to above are available in the Municipal Office and they can be looked into during working hours on office days.

In exercise of the powers conferred by Section 48 (1) (*z*) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951), the Town Municipal Council, Manchenahalli are pleased to make the following model bye-laws.

BYE-LAWS REGARDING LEVY OF TOLLS

1. The Municipal Council shall establish toll-gates for the purpose of collecting toll on the several routes leading into the Town and notify the location of such toll-gates.

2. The toll-gates shall be called the Manchenahalli Town Municipal Toll-gates.

3. No vehicles liable to the payment of toll, shall enter into the Municipal limits except by one of the Toll-gates described here-under: *

4. The Municipal Council shall have power to change, add to or combine existing toll-gate if they consider that such a course is necessary for the proper collection of tolls. Every such change, addition or combination shall be notified in the limits of the Municipality.

5. No toll shall be levied on through traffic. The time limit for through traffic from one end to other end of the Town shall be one hour.

6. Every person or owner who is for the time being in possession or use of any vehicle shall be bound to stop at the first toll-g ate of entry into the Town limits through which he desires to pass.

7. Every such person or owner in possession for the time being of any vehicle shall be bound to give all necessary and true information for the ascertainment of levy and collection of toll, to the person in charge of such toll-gates.

8. If on such information, the person in charge of the toll-gate considers that the owner or user of any bus, etc., is liable to pay toll, such owner or user shall pay such tolls at the prescribed rates. But if he considers that the owner or user is entitled to exemption, after looking into the pass or permit, if any, the person in charge of the toll shall permit him to proceed.

9. *Penalties.*—Any person who violates or commits breach of the above bye-laws shall render himself liable before a Magistrate to a fine which may extend to Rupees twenty.

Notification dated 28th June 1956.

No M.C.P.R. 96—56-57. It is hereby notified for the information of the public that the Municipal Council have at their meeting held on 18th September 1954, resolved to add mentioning the names of Toll Gates to be established in addition to the proposed Bye-law No. 3 regarding levy of Tolls notified in this Office Notification No. MCPR. 128—53-54, dated 19th August 1953 and puhlished:

AS ORIGINALLY PUBLISHED.

No vehicles liable to the payment of Toll, shall enter into the Municipal limits except by one of the Toll Gates described here under.

NOW PROPOSED WITH ADDITION.

No vehicle liable to the payment of Toll, shall enter into the Municipal limits except by one of the Toll Gates described hereunder.

*1. *East Gate—One gate.*—Road from Chikballapur to Manchenahalli Town in the Boundary of Municipality.

2. *West Gate—One gate.*—Road from Goribidanur to Manchenahalli and Road from Thondebhavi to Manchenahalli where two roads are adjoined in the Boundary of Municipality.

3. *North Gate—One gate.*—Road from Lakkasandra and Darinayakanapalya to Manchenahalli Town in the Boundary of Municipality.

Notification dated 25th August 1956.

No M.C.P.R. 97—56-57. It is hereby notified for the information of the inhabitants of the Manchenahalli Town including Bandiramanahalli and Buddivantanahalli Branch Towns, that the Municipal Council, Manchenahalli, have resolved at their meeting held on 25th August 1956 to introduce the Model Rules for the leavy and recovery of tolls framed under Section 61 (b) (iii) of the Town Municipalities Act, 1951.

Objections or suggestion, if any to the proposed Rules may be preferred in writing to the President, Tawn Municipal Council, Manchenahalli, within one month from the date of this notification. Objections or suggestions received after the specified period will not be consid red.

The draft rules referred to above are available in the Municipal Office and they can be looked into during working hours on office days.

Notification. 241

In exercise of the powers conferred by Section 46 (1) (h) of the Mysore Town Municipalities Act, 1951, the Manche nahalli Municipal Council are pleased to make the following Model rules for the levy and the recovery of toll under Section 61 (b) (iii) of the Act, on vehicles entering the limits of a Town Municipality in the State:—

1. Tolls at the rates mentioned in schedule shall be levied upon the vehicles specified therein entering the Municipality and shall be paid on demand.

2. The person in charge of the Toll-gate shall give the person paying the toll a proper receipt showing the amount received, the date and hour of payment and the description or marks of identification of vehicles.

3. Toll shall be levied only once in respect of each vehicle passing through the Toll-gates of the Municipality, on any day, counted from sunrise to sunrise irrespective of the number of times the vehicle enters the Municipality or the different routes by which it enters.

4. The person in charge of the Toll-gate shall be bound to maintain a proper account of the daily collection and of the traffic passing through the Toll-gate and it must be produced for inspection whenever called upon by the President, Vice-President or the Executive Officer of the Municipality.

5. Any person may, before the expiry of the period mentioned in the permit, apply in writing to the President for renewal of the permit.

6. Whenever a person who has compounded for a definite period desires to discontinue to run his vehicle within the period he may apply for the refund of the balance of money, if any, paid by him in advance and on reasonable cause being shown, the President may refund the excess amount, if any, paid by him, provided that no refund shall be allowed for a sum less than one-third of the aggregate amount due for the period for which the composition is effected. All applications for such refund shall be presented within fifteen days from the date of such discontinuance after the lapse of which any such claim shall not be considered under any circumstances whatsoever.

REFUNDS.

7. Any person from whom toll has been recovered unauthorisedly or in excess of the amounts prescribed in respect of any particular vehicle may apply in writing along with the receipt to the President of the Municipality for the refund of the amount paid within one month of the payment of such toll. Thereupon the President may have the claim investigated and disposed of.

GENERAL.

8. If the right of collection of toll has been framed out, the composition fees collected by the President should be held at the credit of the contractor and adjusted towards his dues in the final instalments for the year.

SCHEDULE OF TOLLS IN THE MANCHENAHALLI MUNICIPALITY AS PER MODEL BYE-LAWS.

Sl. No.	*Name*		*Max. Rates.* Per day. Rs. a. p.
1.	For every Motor or Lorry	...	0 8 0
2.	For every Motor Tricycle	...	0 4 0
3.	For every Motor Bicycle	...	0 2 0
4.	For every Bicycle	...	0 1 0
5.	Jataka unladen	...	0 1 0
6.	Jataka laden	...	0 2 0
7.	Cart unladen	...	0 1 0
8.	Cart laden	...	0 2 0

Approved by the Council on 18th August 1953.

SCHEDULE SHOWING THE EXEMPTIONS OF TOLL IN THE MANCHENAHALLI TOWN MUNICIPALITY

Vehicles for which exemption should be given.

(a) The carts and other vehicles owned by persons residing within the Municipal Limits, which are regularly assessed and numbered as per bye-laws and rules of the Municipality.